

OFFERED BY Mr. Mitchell Harrell
SECONDED BY Mr. Leon "Sonny" Franklin

**A RESOLUTION EXCLUDING CHARGES FOR THE FURNISHING OF REPAIRS TO
TANGIBLE PERSONAL PROPERTY FROM THE SALES AND SERVICES AS
DEFINED IN THE EAST FELICIANA PARISH SCHOOL BOARD SALES AND USE
TAX ORDINANCE**

WHEREAS, The East Feliciana Parish School Board has previously adopted an ordinance levying a sales and use tax;

WHEREAS, LSA R.S. 47:301 (14)(g)(i)(bb) and the sales and use tax ordinance provide that taxable services include the furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes and office appliances and equipment;

WHEREAS, LSA R.S. 47:301 (14)(g)(i) (bb) provides that charges for the furnishing of repairs to tangible personal property may be excluded from sales or services when the repaired property is delivered to the customer in another state, either by common carrier or the repair dealer's own vehicle;

WHEREAS, LSA R.S. 47:301 (14)(g)(i) (bb) provides that any parish, municipality or school board may apply the exclusion as defined in R.S. 47:301 (14)(g)(i) (bb) to sales or use taxes levied by any parish, municipality or school board;

NOW, THEREFORE, BE IT RESOLVED, by the members of the **EAST FELICIANA PARISH SCHOOL BOARD** that it is and was their intent that the charges for the furnishing of repairs to tangible personal property be excluded from the sales of services as defined in the East Feliciana Parish School Board sales and use tax ordinance, and in particular LSA R.S. 47:301 (14) (g) (i) (bb), when the repaired property is delivered to the customer in another state, either by common carrier or the repair dealer's own vehicle.

BE IT FURTHER RESOLVED that the exclusion created by this Resolution shall be effect for three consecutive calendar years beginning on the date this Resolution is adopted.

This resolution, having been submitted to a vote, the vote thereon was as follows:


YEAS: Peterson, Howell, W. Jackson, Barksdale, A. Rouchon, Bradford, Jelks,
Franklin, Brooks, Dawson, Terrell and Harrell

NAYS: None

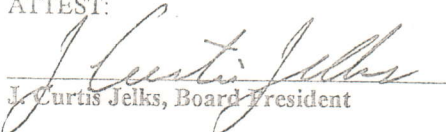
ABSENT: None

I, **Glenn Brady, Ph.D.**, certify that I am Secretary of the **EAST FELICIANA PARISH SCHOOL BOARD**, and that the foregoing is a true and correct copy of a Resolution adopted at a meeting of the **EAST FELICIANA PARISH SCHOOL BOARD** held on 07 day of August 2007, at which a quorum was present and voted.

IN WITNESS WHEREOF I have affixed my signature on 07 day of August, 2007.


Glenn Brady, Ph.D., Secretary

ATTEST:


J. Curtis Jelks, Board President

revised 8/7/07